

Staff members and others associated with the District are expected to pay for their own food and beverages. However, under certain circumstances when the District is deriving benefit, it may expend funds for food and beverage (except alcoholic beverages) consumed by staff and others while in the conduct of the business of the District.

The Superintendent or designee shall establish procedures which reflect the intent of the Board to provide for reasonable food and beverage consumption while in the conduct of the business of the District. Such expenditures shall be supported by statements that show:

- Time and place the expense was incurred.
- The nature and amount of each expense incurred.
- A description of the business purpose.
- The names of people participating.



LEGAL REFERENCE:

IRS Guidelines

ADOPTED: November 2020